



New York State
Department of Taxation and Finance

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Partnership Modernized e-File (MeF) Handbook for Tax Practitioners

for
Tax Year 2012

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**Fed/State Partnership Modernized e-Filing
Tax Preparer's Guidelines for New York State**

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Introduction

Description of New York State partnership e-file program

The New York State Department of Taxation and Finance (NYSDTF) is participating in the Fed/State Modernized e-File (MeF) program, under the IRS Modernized e-File architecture. NYSDTF is supporting partnership return e-filing as well as partnership extension e-filing for tax years 2010, 2011, and 2012.

Tax preparers authorized by the IRS to e-file federal partnership returns are also authorized to e-file partnership returns with NYSDTF. New York State does not require tax preparers to submit a separate application for New York State e-file, or provide copies of their IRS acceptance letters.

When partnerships electronically file their NYSDTF Form IT-204-LL, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*, they must also electronically pay any balance due on the electronically filed return with an ACH debit. The information necessary to initiate the debit must be included with the return data upon filing. Your e-file software provider will guide you through this process.

Tax Year 2012 e-file calendar

Partnership return period	January 1, 2012 through December 31, 2012
E-file return acceptance period	January 7, 2013 through the end of December 26, 2013

Note: NYSDTF will begin accepting electronically filed partnership returns (including IT-204-LL) and extensions on January 7, 2013.

NYSDTF will send a receipt and an acknowledgement to the transmitter for each successfully transmitted submission. The transmitter is typically your software provider. The transmitter communicates the acknowledgement (acceptance or rejection) to the filer. An acknowledgement indicates whether or not the return is able to be processed. An accepted acknowledgement record transmitted in XML format indicates the return was received and has successfully completed the transmission validation process. This does not mean any requested ACH direct debit was processed successfully. Rejected returns must be corrected and resubmitted.

What's new for Tax Year 2012

Three forms have been added to the list of e-file supported forms for partnership MeF. They are Forms:

- IT-634, *Empire State Jobs Retention Program Credit*
- IT-635, *New York Youth Works Tax Credit*
- IT-636, *Beer Production Credit*

Reject codes, modifications, errors

New: Reject code **05959** was added for "Values present in Brownfield redevelopment tax credit field." If a submission includes brownfield credits on the IT-204 in Section 11 – Partners' credit information, Part 1 – Flow-through credit bases and factors on lines 127, 128, or 129, the submission will reject and the entire return will have to be filed on paper.

New: Reject code **05960** was added for "Values present in Excelsior jobs program tax credit fields." If a submission includes excelsior credits on the IT-204, Section 11 page 8 on lines 136 - 139, the submission will reject and the return will have to be filed on paper.

New: Reject code **05961** was added for “There is an insupportable code present on Line 148.”

New: Reject code **05962** was added for “There is an insupportable code present on Line 147.”

The following forms (on the chart below) will result in a rejected return if there is an amount on line 147 or 148. The reject code will be **05961** (see above).

Other flow-through credits, addbacks and recaptures								
Credit Form	Line number	Code	Credit Form	Line number	Code	Credit Form	Line number	Code
IT-611	148	171	IT-611.1	148	170	IT-612	147	172
IT-612	148	172	IT-613	147	173	IT-613	148	173
IT-607	148	607	IT-605	147	165	IT-605	148	165
DTF-630	147	630	DTF-624	147	624	DTF-626	148	626
DTF-622	147	622	DTF-622	148	622	DTF-621	147	621
DTF-619	147	619	IT-631	147	631	DTF-633	148	633
DTF-633	147	633	DTF-633	147	B33	DTF-633	147	C33
DTF-633	147	D33						

Form [TR-579-PT](#), *New York State E-File Signature Authorization for Tax Year 2012 For Forms IT-204 and IT-204-LL*, has been modified. In accordance with the NACHA Operation Rules and Guidelines Subsection 2.3.2, *Authorization and Notices with Respect to Consumer Accounts*, and Subsection 2.3.2.3, *Form of Authorization*, we have added revocation language for the ACH debit. Form TR-579-PT now states in Part A “**I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.**” See page 14, [Signature requirements for partnership e-file returns](#)

For tax year 2012 and subsequent years, the whole dollar amount is required on partnership forms. Taxpayers must now enter only whole dollar amounts on partnership tax forms as well as other schedules and credit claim forms.

There is a new check box on Form IT-204 located in section 1, letter Q. Taxpayers are required to indicate if they have a financial account located in a foreign country.

If a single member LLC (SMLLC) does not have an EIN and has been issued a Partnership Identification Number (“TF” number) by the New York State Department of Taxation and Finance (NYSDTF), you must use the “TF” number when filing Form IT-204 LL. In the alternative, the entity can obtain an EIN and use that EIN on Form IT-204-LL.

To amend Form IT-204 or Form IT-204-LL to correct an error or to report changes, you must electronically file an amended return by marking an **X** in the amended return box. If your software supports electronic filing of the amended return, you must file it electronically. Please attach an explanation of the changes with the electronic filing. Do not file an amended return in protest of an assessment. You cannot separately submit attachments after the return is filed. You must file an amended return to include any missing documents.

A Form IT-204-IP, *New York Partner’s Schedule K-1*, must be completed and filed for each partner who is an individual, estate or trust, or partnership, and a Form IT-204-CP, *New York Corporate Partner’s Schedule K-1*, for each Article 9-A partner. There is no limit as to how many Form IT-204-IP and IT-204-CP can be attached.

Common errors

The three most common reasons e-filed submissions are rejected:

1. ELF schema validation failure (04074)
2. Declaration and signature authorization is incorrect or missing (05265)
3. Incomplete bank payment data (05507)

Also, new for tax year 2012, Single Member LLCs (SMLLCs) will be able to e-file multiple Forms IT-204-LL with the same taxpayer identification number. We will no longer reject if the same taxpayer identification number is used for multiple return filings when the filing is for a SMLLC. Returns will continue to be rejected if the same taxpayer identification number is used and the return is not a SMLLC.

NYSDTF partnership forms supported in e-file for Tax Year 2012

Schedules, attachments, and credit forms cannot be submitted separately and must be filed with Form IT-204. If you need to provide an additional schedule, attachment, or credit form after the return has been e-filed, you will need to e-file an amended return with the additional documentation.

The following tax forms are supported by NYSDTF Partnership MeF. If a tax filing contains a tax form that is not included on this list, the entire return and all attachments must be filed on paper. In addition, if a tax filing contains a form that is included on this list but is not supported by the taxpayer's tax software, the entire return and all attachments must be filed on paper.

e-file supported forms for Tax Year 2012	
Main forms	
IT-204	Partnership Return - Report of Income, Deductions, Credits, etc. (required for filing, no payment allowed)
IT-204-LL	Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form (required for filing)
IT-370-PF	Application for Automatic Extension of Time to File for Partnerships and Fiduciaries
Schedules, attachments, etc. with Form IT-204	
DTF-686	<i>Tax Shelter Reportable Transactions - Attachment to New York State Tax Return</i>
IT-204-CP*	<i>New York Corporate Partner's K-1 (can have multiple occurrences in same filing)</i>
IT-204-IP*	<i>New York Partner's Schedule K-1 (can have multiple occurrences in same filing)</i>
IT-204.1	<i>New York Corporate Partners' Schedule K</i>
IT-398	<i>New York State Depreciation Schedule for IRC Section 168(k) Property (optional)</i>
IT-399	<i>New York State Depreciation Schedule (optional)</i>
Y-204	<i>Yonkers Nonresident Partner Allocation (optional)</i>
Credit claim forms filed with Form IT-204 (Optional)	
IT-212	<i>Investment Credit</i>
IT-242	<i>Claim for Conservation Easement Tax Credit</i>
IT-256	<i>Claim for Special Additional Mortgage Recording Tax Credit (optional, can have multiple occurrences in same filing)</i>
IT-601	<i>Claim for EZ Wage Tax Credit</i>
IT-602	<i>Claim for EZ Capital Tax Credit</i>
IT-603	<i>Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit</i>
IT-604	<i>Claim for QEZE Tax Reduction Credit</i>

IT-606	<i>Claim for QEZE Credit for Real Property Taxes</i>
*New IT-634	<i>Empire State Jobs Retention Program Credit</i>
*New IT-635	<i>New York Youth Works Tax Credit</i>
*New IT-636	<i>Beer Production Credit</i>

* For each Form IT-204-CP and Form IT-204-IT filed, the partner's EIN and the partner's identifying number (PRTNR_EIN_ID) need to be entered. Each partner in a partnership should have a unique identifying number (e.g., a social security or employer identification number) within the partnership.

Forms not currently supported for e-filed returns for Tax Year 2012

DTF-619, *Claim for QETC Facilities, Operations, and Training Credit*

DTF-621, *Claim for QETC Employment Credit*

DTF-622, *Claim for QETC Capital Tax Credit*

DTF-624, *Claim for Low- Income Housing Credit*

DTF-630, *Claim for Green Building Credit*

IT-238, *Claim for Rehabilitation of Historic Properties Credit*

IT-239, *Claim for Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities*
(Credit has expired - for carryover only)

IT-241, *Claim for Clean Heating Fuel Credit*

IT-243, *Claim for Biofuel Production Credit*

IT-246, *Claim for Empire State Commercial Production Credit*

IT-248, *Claim for Empire State Film Production Credit*

IT-249, *Claim for Long-Term Care Insurance Credit*

IT-250, *Claim for Purchase of an Automated External Defibrillator Credit*

IT-251, *Credit for Employment of Persons with Disabilities*

IT-252, *Investment Tax Credit for the Financial Services Industry*

IT-252-ATT, *Employment Incentive Credit for the Financial Services Industry*

IT-253, *Alternative Fuels Credit* (credit has expired - for recapture and carryover only)

IT-261, *Claim for Empire State Film Post-Production Credit*

IT-605, *Claim for EZ Investment Tax Credit & EZ Employment Incentive Credit for the Financial Services Industry*

IT-607, *Claim for Excelsior Jobs Program Tax Credit* (must be filed on paper)

IT-611, *Claim for Brownfield Redevelopment Tax Credit* (must be filed on paper)

IT-611.1, *Claim for Brownfield Redevelopment Tax Credit* (must be filed on paper)

IT-612, *Remediated Brownfield Credit for Real Property Taxes*

IT-613, *Claim for Environmental Remediation Insurance Credit*

IT-631, *Claim for Security Officer Training Tax Credit*

IT-633, *Economic Transformation and Facility Redevelopment Program Tax Credit*

Exclusions from the New York State partnership e-filing program

NYS DTF follows the IRS guidelines for MeF exclusions (refer to IRS Publication 4164).

In addition to the IRS guidelines, NYS DTF returns meeting any of the following criteria may not be e-filed with NYS DTF:

- Returns filed with a liability period begin date prior to January 1, 2010. The tax year is determined by the liability period begin date year.
- Returns filed with a liability period begin date on or after December 3, 2012.
- Returns that include New York State tax forms that are not currently supported by e-file. Refer to the list (above) in this publication.

- Returns requesting an electronic funds withdrawal payment where the funds for the payment would come from an account outside the U.S.

Mandate information

For information on the *e-file* mandate, visit our Web site at:

[Changes to the tax preparer e-file mandate](#)

Electronic filing and electronic payment mandate changes: see [E-file – mandate for business taxpayers](#)

Additional information for tax professionals:

New York State Handbook for e-filers of Fiduciary Income Tax Returns and Estimated Tax ([Publication 90](#))
Corporation Tax Modernized e-File Handbook ([Publication 116](#))

Business Taxpayer Answer Center (Current Tax Year) [Partnership/LLC e-file information for software developers](#)

Tax Practitioner responsibilities

All paid tax preparers in the NYSDTF MeF program must be in compliance with the procedures, requirements, and specifications in IRS Publication 3112, *IRS e-file Application and Participation*, and in IRS Publication 4164, available on the IRS Web site at [Modernized e-File \(MeF\) Guide for Software Developers And Transmitters](#).

Paid tax preparers must:

- provide **all** of the following information, to the extent it is applicable
 - preparer's name
 - firm's name
 - check box for self-employed preparer
 - address
 - preparer's NYTPRIN
 - preparer's PTIN
 - firm's EIN
 - preparer's signature
- fulfill the signature requirement by checking a box that indicates that they have read and agreed to our declaration certification language (see *Signature requirements for e-filed returns and extensions*)
- furnish the taxpayer with copies of all e-filed forms and schedules
- if required, register with NYSDTF as a tax preparer; see [New York State tax preparer registration](#)
- if the NYS return is rejected, correct and retransmit the return, or notify the taxpayer to file the return on paper
- retain a copy of the return with all schedules and attachments, including wage and tax statements and Form [TR-579-PT](#), *New York State e-File Signature Authorization for Tax Year 2012 for Forms IT-204 and IT-204-LL*, for three years. The copy may be electronically imaged and stored. A complete copy of the electronic portion must also be retained for three years.
- not charge a customer an additional amount to e-file an NYS tax document
- use NYS-approved software; see [New York State approved software developers](#)

For partnerships that are using approved e-file software to prepare their own returns, an authorized partnership officer is required sign the New York State signature authorization Form [TR-579-PT](#). **Do not** submit the signed Form TR-579-PT to NYSDTF unless requested to do so. You must retain Form TR-579-PT for three years.

Acceptance and participation

Requirements for Tax Preparers participating in the partnership e-file program

To e-file a New York State partnership return(s) and extension(s), you must have an Electronic Filing Identification Number (EFIN) and be authorized by the IRS to e-file federal partnership returns. A separate partnership e-file application is not required for New York State.

For more information on the application process, refer to Publication 3112, *IRS e-file Application and Participation*, available on the IRS Web site at [Publication 3112, Web Version](#).

Become an authorized e-file provider - watch a video overview of how to become an authorized IRS e-file provider on the IRS Web site at [Become an Authorized e-file Provider](#).

IRS e-services – See **Online Tools for Tax Professionals on the IRS Web site** at [e-services - Online Tools for Tax Professionals](#).

Who can participate in e-file?

Most tax professionals are required to e-file their clients' tax returns. To e-file New York State partnership returns and extensions you must be authorized to e-file federal partnership returns and use e-file software approved by the IRS and NYSDTF. For a list of approved e-file software vendors, visit our Web site at [E-file - partnership/LLC tax information](#).

A partnership (self-filer) that uses approved e-file software to prepare its own partnership returns (including IT-204-LL) and/or extensions must e-file.

Regulations, Standards, Guidelines, and Rules

Tax practitioners must conform to all IRS regulations, standards, rules and requirements. For more information on the IRS security requirements, visit the IRS Web site, [Encryption Requirements of IRS Publication 1075](#).

New York State penalties include, but are not limited to, the following

Article 22, section 697(e), and Article 37, section 1825, of the New York State Tax Law prescribes penalties for violation of confidentiality of taxpayer information requirements. Section 685(u) of the New York State Tax Law prescribes penalties for paid preparers who fail to meet their responsibilities.

There are also penalties for failure to adhere to the e-file mandate.

[E-file mandate penalties](#)

See [Publication 58](#) for more information on penalties.

Contact information

Telephone numbers, fax numbers, and mailing addresses:

NYSDTF e-filing Help Desk:	(518) 457-6387
IRS e-filing Help Desk:	1 866 255-0654
Personal Income Tax Information Center:	(518) 457-5181
NYSDTF forms and publications:	Forms and instructions
To order NYSDTF forms and publications:	(518) 457-5431

Fax: NYSDTF e-file fax:

(518) 435-8660

Mailing address:

NYS TAX DEPARTMENT
 PARTNERSHIP – MODERNIZED E-FILE
 PERSONAL INCOME TAX BUREAU
 WA HARRIMAN CAMPUS
 ALBANY NY 12227

Need help?



Visit our Web site at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Telephone assistance

Automated income tax refund status: (518) 457-5149
Personal Income Tax Information Center: (518) 457-5181
 To order forms and publications: (518) 457-5431



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

Web sites and publications

There is a numerical listing by publication number on our Web site at [Numerical listing by publication number](#)

	<p>New York State Department of Taxation and Finance Home page</p>
<p>NYSDTF e-file Web site</p>	<p>E-file information for tax professionals</p>
<p>NYSDTF forms and instructions</p>	<p>Forms and instructions</p>
<p>Frequently asked questions (Taxpayer Answer Center)</p>	<p>Frequently asked questions (Taxpayer Answer Center)</p>
<p>Publication 16, LLC and LLP</p>	<p>Publication 16</p>
<p>Publication 20, NYSDTF Tax Guide for New Businesses</p>	<p>Tax Guide for New Businesses</p>
<p>Publication 910, NAICS codes</p>	<p>NAICS codes, Pub 910</p>
<p>e-file - Electronic Filing Subscription Service</p>	<p>Subscription Service</p>
<p>Internal Revenue Service (IRS)</p>	<p>IRS.gov</p>

IRS e-file Fed/State program

NYSDTF will support *linked* and *unlinked* state returns. A state submission can be *linked* to the IRS submission by including the Submission ID of the federal return in the state return information. Your software will generally manage the inclusion of the submission ID for linked returns.

If the NYS return is *unlinked* to a previously accepted federal return (also referred to as a *State Stand-Alone Return*), then IRS E-file will validate certain elements of the submission. If the IRS validation is successful, the state submission is provided to the participating state. If the submission fails IRS validation, the IRS will deny the state return.

Acknowledgement system

IRS MeF receipt

IRS e-file will create a *receipt* for transmitters (usually your software provider) for every state submission received. This receipt only indicates that the submission was received, and does not indicate that it has passed validation or that the state return has been provided to the participating state. Transmitters are not required to provide receipts to their customers.

State submission denied by IRS MeF

If the state submission (linked or unlinked) does not pass IRS validation, it will be *denied* by the IRS. The IRS will create an acknowledgement for the transmitter indicating that the state submission is denied and that the submission will not be provided to the state. In this case NYS will not know that the transmitter has sent a state submission to IRS e-file and will not know that the IRS denied it. These returns must be corrected and resubmitted. Your transmitter will notify you if you need to correct and resubmit a return that was denied by the IRS.

State receipt and acknowledgment

If the state submission passes IRS validation, the IRS will send a receipt (not an acknowledgement) to the transmitter and will provide the state submission for the state to retrieve. IRS does not issue an acknowledgement for state returns that pass validation. Transmitters are not required to provide receipts to their customers.

NYSDTF will retrieve the state submission from IRS E-file, and send a *receipt* via IRS E-file to the transmitter.

NYSDTF will validate the submission. An acknowledgment (indicating accepted or rejected) will be sent back to the transmitter via IRS E-file. The transmitter will retrieve the acknowledgment from IRS E-file and notify the filer that the return was accepted or rejected.

An *Accepted acknowledgement* indicates the return and payment data (if applicable) have been received and have successfully completed the transmission validation process. Note: An accepted acknowledgement does not indicate that an ACH debit authorized with the return filing was successfully processed.

Resubmission of state rejected return

If a state return is rejected by NYSDTF, you must correct the error(s) and e-file the corrected return. The corrected, resubmitted, return **must** contain the *original* submission ID of the rejected return. The inclusion of the original submission ID is generally handled by your software.

Perfection period for a rejected submission (returns and extensions)

The e-filed perfection period is initiated only when:

- The original submission was timely
- The original submission was rejected
- The original submission ID# is present on the resubmission
- The new submission is after the due date

There is a seven calendar day perfection period to correct the submission and re-file it electronically. When a previously rejected electronic return containing the original submission ID number is *accepted* by NYSDF within the seven day perfection period, the submission **and** any e-payment included in the return data will be deemed to have been received on the date of the first rejection that occurred within that seven day period. If a submission is submitted after the seven day period, the received date for the submission and any e-payment authorized in the return filing will be the new submission date.

Note: If the submission is rejected or denied on the IRS level, NYSDF will not receive the original submission and the perfection period will not systematically initiate.

Postmark received date

Even though the postmark received date (PSTMRK_DT) is not a required field, it needs to be populated to take full advantage of the perfection period.

Processing delays

NYSDF will make every effort to process an e-filed return once it is receipted and/or acknowledged. However, if the e-filed return contains an error(s), identified after the return is receipted/acknowledged; the return may require manual review or manual rejection.

Handling of attachments

Attaching documents

All Attachments must be in PDF format. *This includes federal required attachments for state filings, pages with additional information from forms, letters of explanation, etc.* Your software will guide you on how to include PDF attachments with an e-filed return.

Do not password protect or encrypt PDF attachments.

Some federal forms that should be attached as PDFs include, but are not limited to, the following:

Federal attachment

Schedule M-3
Form 4562
Form 4797
Form 8825
Schedule F (Form 1040)
Form 970
Schedule D

New York State form reference

IT-204, Section 5
IT-204, Section 2, Part 2, Line 18 & Section 7, Line 98
IT-204, Section 2, Part 1, Line 8 & Section 7, Line 96
IT-204, Section 7, Line 87
IT-204, Section 2, Part 1, Line 7
IT-204, Section 3, and Line 37a
IT-204, Section 7, Lines 94 & 95

Signature requirements for partnership e-file returns

Signature requirements for returns e-filed by Paid Preparers through your tax preparation professional software package

The taxpayer(s) and the ERO/Preparer must both sign **Form TR-579-PT, New York State E-File Signature Authorization for Tax Year 2012 (or appropriate year) for Forms IT-204 and IT-204-LL**. Form TR-579-PT establishes that the taxpayer has reviewed his or her return, and authorizes the *e-filing* of the return. If an electronic funds withdrawal (for payment of the amount owed on Form IT-204-LL) has been requested, Form TR-579-PT verifies that the taxpayer has authorized the electronic funds withdrawal. The ERO/Preparer must retain Form TR-579-PT for 3 years. Do not mail Form TR-579 to the Tax Department.

The ERO/Preparer must also sign the return electronically by checking a box that indicates that they have read and agreed to the following certification language.

Self-filed returns e-filed by taxpayers using commercial software

Taxpayers are required to sign the return electronically by checking a box that indicates that they have read and agreed to our declaration certification language. See return declaration below. Form [TR-579-PT](#) and ERO/Preparer declaration check box are not required.

Electronic signature declaration certification language for e-file returns

Approved NYS e-file software must present the following applicable declaration in their software and provide a checkbox for the filer to complete.

Declaration of self-filer to be included on approved NYS e-file products for partnership return or filing fee payment form (filers of NYS Forms IT-204 and IT-204-LL)

NYS e-file software intended for partnership self-filers must present the following applicable declaration on the screen(s) for the taxpayer(s) to complete.

Self-filer declaration and signature

I declare, under penalty of perjury, that I have examined the information on this 2012 New York State electronic partnership return or filing fee payment form (hereafter, "return"), including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete.

If an amount owed on this return is being paid by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and I authorize the financial institution to debit the entry to the account. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five (5) business days prior to the payment date.

By entering my name and checking the box shown below, I declare that I am an authorized member or general partner in this partnership, LLP or LLC (hereafter, collectively, "partnership"), that I am authorized to sign and file this electronic return on behalf of the partnership, and am in fact signing and filing this return.

Enter Name

I have read the certification above and agree

Certification for paid tax preparer to be included on approved NYS partnership return (NYS Forms IT-204 and IT-204-LL) e-file products for tax professionals

ERO/ Preparer Certification and Signature

I certify that I have a valid New York State e-file signature authorization for Tax Year 2012 (Form TR-579-PT), authorizing me to sign and file this return on behalf of the partnership, LLP or LLC (hereafter, collectively, "partnership"). I further certify that all information provided on the return is true, correct and complete to the best of my knowledge and belief, and that I have provided a copy of this return to the partnership. If financial institution account information has been provided on the return, I certify that the partnership has agreed to payment of the amount indicated as due by electronic funds withdrawal, that the partnership has authorized the

New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the indicated account, and that the designated financial institution is authorized to debit the entry to the partnership's account.

By checking the box shown below, I understand and agree that I am electronically signing and filing this return.

I have read the certification above and agree

Payment handling and acceptance

Paying a balance due

The balance due on an electronically filed IT-204-LL must be paid electronically with an ACH debit. The information necessary to initiate the ACH debit must be included with the submission when the return is filed. Partially paid or unpaid liabilities on an e-filed return will be billed when the return is processed. There is no paper voucher option for e-filed IT-204-LL returns.

The bank routing transit number and bank account number may not be changed once a return or extension has been transmitted and accepted. If an ACH debit is not successful, the taxpayer, will receive a bill, which may include penalties and interest.

Pay by electronic funds withdrawal (direct debit)

Payments may be made by an electronic funds withdrawal from your checking or savings account as long as the payment is not coming from an account outside the United States. At the time of filing, the following information must be provided with the return data:

- the amount to be withdrawn
- the bank account number
- the bank routing number
- the type of the account (business or individual)
- the date of the withdrawal

Taxpayers can pay the full balance due, or make a partial payment.

Taxpayers can specify a payment date up to and including the due date of the return. If the payment date falls on a weekend or bank holiday, the payment will be withdrawn the next business day. If you e-file before the due date, the money will not be withdrawn from your account before the date you specify, but the date specified cannot be after the return due date. For returns e-filed after the due date, the authorized withdrawal from your account will be processed on the date your e-file return is accepted.

The taxpayer can revoke an electronic payment by calling the NYS DTF no later than five (5) business days before the date of the payment withdrawal.

To verify that an electronic payment was successful, check the bank statement against which the payment was authorized.

When submitting a modified return where an original return has already been processed and had a payment that was already processed, be sure to remove any ACH data that was previously submitted or adjust it if an additional payment should be debited. If the ACH data is exactly the same on the subsequent filing and the *Amended* box is not marked, the filing will reject. If an amended return is submitted with the same ACH information as the original return, the debit request will be processed as a new request.

NYSDTF may charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or NYSDTF, then NYSDTF will not charge the \$50 fee. If your payment is returned, we will send a separate bill for \$50 for each payment that is dishonored.

Rules, edits, and rejects

Edits and acknowledgement reject codes

New: Reject code **05959** was added for "Values present in Brownfield redevelopment tax credit field. " If a submission includes Brownfield's credits on the IT-204 in **Section 11 – Partners' credit information, Part 1 – Flow-through credit bases and factors** on lines 127, 128, or 129, the submission will reject and the form will have to be filed on paper. See the reject codes table under Common Errors.

New: Reject code **05960** was added for "Values present in Excelsior jobs program tax credit fields." If a submission includes Excelsior credits on the IT-204, **Section 11 page 8** on lines 136 - 139, the submission will reject and the form will have to be filed on paper.

New: Reject code **05961** was added for "There is an insupportable code present on Line 147 or Line 148."

Common Errors

The three most common reasons e-filed submissions are rejected:

1. ELF schema validation failure (04074)
2. Declaration and signature authorization is incorrect or missing (05265)
3. Incomplete bank payment data (05507)

Error codes for rejected returns, Tax Year 2012		
Reject code	Reject condition	Description
1000	Invalid Field	Schema validation detail error.
1001	Field Missing	Schema validation detail error.
1002	Invalid Data Value	Schema validation detail error.
02707	Liability period end date is before the liability period begin date	Liability Period end date cannot be prior to the Liability Period begin date.
02708	Document received date is before Postmark date	Document received date is before Postmark date
04012	Filing Composition Error	The combination of forms in the filing is not valid.

04015	Form Not Valid for Tax Year	Only 2010, 2011 and 2012 tax year forms are valid, or a main form is required but was not included in the tax return.
04074	ELF Schema Validation Failure	Refers to Software Developer's schema validation.
04075	Invalid Bank Routing Number	Bank Routing number is invalid.
04079	Submission does not contain a main form	A Main Form must be included- see <i>Tax forms supported</i> in this Publication.
04676	ACH Debit > Payment Enclosed	The payment amount is greater than the balance due amount
04882	Payment not allowed with IT-204 or IT-370-PF	Payment is only allowed with Form IT-204-LL for partnerships.
04883	Software vendor is not approved	The Software ID has not been approved by NYS for partnership e-file.
04919	Prior tax year of submission is not Accepted	Tax year is before partnership returns were being accepted electronically. The first year partnership was accepted was 2008.
04924	Payment amount Conflicts with ACH Indicator	ACH indicator is selected but no payment amount information is entered.
05025	Invalid liability period	Liability period is either > 12months or not within the MeF tax years accepted. *
05046	Future Year Returns are not Accepted	Tax year 2013 and later are not accepted.
05107	State/province is required if country code is US or Canada (CA)	The state is required if country code is United States (US) and Province is required if country code is Canada (CA). **
05108	Duplicate Submission	Duplicate filing criteria met – filing contains all the same information, forms and ACH data
05110	International ACH Transactions (IAT) not Accepted	If the International ACH Transactions (IAT) is selected then no direct debit (ACH) information is allowed.
05111	Account number cannot equal routing number	Account number cannot be the same as routing number.
05118	Either LLC/LLP Filing Fee or LLC Disregarded Entity Filing Fee can be > 0 not both	Both the LLC/LLP Filing Fee and the LLC Disregarded Entity Filing Fee cannot be > 0.
05134	"PREPARER" is not a valid entry for Paid Prep.name or Third Party name	"PREPARER" is not a valid entry for paid preparer name or third party designee name.
05135	Submission contains Invalid XML	Submission contains invalid XML.
05264	ELC_AUTH_EFCTV_DT is blank	If the ACH information is blank and it is prior to the due date the ELC_AUTH_EFCTV_DT must be entered.
05265	Declaration and signature authorization is incorrect or missing	Based on the preparer signature or both declaration indicators are missing.
05266	ACH_IND conflicts with RFND_OWE_IND	Payment information complete and/or the ACH IND conflicts with the RFND_OWE_IND.

05267	Invalid Identification Number	The identification #, social security #, EIN# is an invalid: DSRGRD_ENT_ID (204LL) PREP_SSN_NMBR (Header, 204, 204LL) EXT_TP_ID (FilingKeys, Header) EXT_TP_PSHIP_ID (TIPartnership) PAID_PREPARER_ID (Header, 204, 204LL) WTHLD_TAX_ID (204).
05276	IT-370-PF received with IT-205 box checked	IT-205 extension not accepted via Modernized e-file.
05376	State address should not be populated when Cntry Cd Not = 'US' or 'CA'	If MAIL_COUNTRY_CD not = US or CA, MAIL_STATE_ADR should not be populated
05442	Payment amount for Partnership cannot exceed \$4,500.00.	State "Payment Amount exceeds ACH limit or other NY State Limitations" for any ACH Payment amount > \$4500.
05507	Incomplete bank payment data.	When incomplete bank account type is sent, i.e. ACH_IND is selected and account type (personal or business) is not selected.
05959 <i>New</i>	Values present in Brownfield redevelopment tax credit field	Values present in Brownfield redevelopment tax credit fields.
05960 <i>New</i>	Values present in Excelsior jobs program tax credit fields.	Values present in Excelsior jobs program tax credit fields.
05961 <i>New</i>	There is an insupportable code present in addbacks of CR(s) and recaptures.	There is an insupportable code present on line 148.
05962 <i>New</i>	There is an insupportable code present in Other pass-through credits.	There is an insupportable code present on line 147.

Calendar year

*If the return is for the calendar year 2012, the beginning and ending dates must be 01/01/12 and 12/31/12 respectively. The liability period reported on your filing must not be greater than twelve months; however you can elect to use a 52/53-week tax year if you keep your books and report your income and expenses on that basis. To make the election, attach a statement with the following information to your tax return for the 52/53-week tax year and ensure you set the beginning and ending dates to 01/01/2012 and 12/31/2012 respectively.

1. The month in which the new 52-53-week tax year ends.
2. The day of the week on which the tax year always ends.
3. The date the tax year ends. It can be either of the following dates on which the chosen day:
 - last occurs in the month in 1., above, or
 - occurs nearest to the last day of the month in 1., above.

**How to enter foreign addresses for the partnership address:

Address – With the exception of Canadian addresses, foreign ZIP code should be entered at the end of the address field.

City – Enter city/town as applicable.

State – For Canadian addresses enter province; for all other foreign addresses, state must be blank.

Country Code – Enter appropriate foreign country code; see [Appendix](#) for list.

ZIP Code and ZIP Code Extension – For Canadian addresses enter the first 3 characters of the ZIP (postal) code in the ZIP code field and enter characters 4-6 of the postal code in the ZIP code extension field. For all other foreign addresses ZIP code and ZIP code extension must be blank.

Partnership e-file terms

Electronic Return Originators (EROs) - originate the electronic submission of tax returns to the IRS. An ERO may originate the electronic submission of tax returns that are either prepared by the ERO firm, or collected from a taxpayer.

Intermediate service providers - receive tax return information from EROs or from taxpayers who file electronically from home using their personal computers, either online or by using commercial tax preparation software. Intermediate Service Providers process the tax return information and either forward the information to a transmitter or send the information back to the EROs or taxpayers.

MeF (Modernized e-file) - the 1120/1120S e-file Project that the IRS has been reporting on since 2001 is now known as Modernized e-file (MeF). MeF utilizes a new architecture for processing returns and will accept and validate tax returns in Extensible Markup Language (XML) format. Eventually all IRS e-file programs will use the MeF system to receive and process electronically filed returns.

Preparer firm's EIN – This number is the employer identification number (EIN) of the firm that prepared the return (if applicable). It is a 9-digit numeric field, where the first 2 digits represent a pre-defined IRS district office code. The EIN is assigned by the IRS.

Preparer's SSN or PTIN – This number is a choice between a person's social security number (SSN) and their preparer's tax identification number (PTIN). SSN is a 9-digit numeric field, and PTIN is 9 digits, beginning with the letter 'P' followed by 8 numeric digits. The SSN is assigned by the Social Security Administration and the PTIN is assigned by the IRS. Tax return preparers who have Preparer Tax Identification Numbers (PTINs) can now renew their PTINs for the 2012 filing season. Visit the IRS Web site, PTIN Requirements for Tax Return Preparers (at [PTIN Requirements for Tax Return Preparers](#)).

Reporting Agents – A Reporting Agent (Agent) is an accounting service, franchiser, bank, or other person that complies with Rev. Proc. 2007-38, as modified by section 21.02 of the revenue procedure and is authorized to e-file IRS Form 940/941 for a taxpayer.

Schema – The IRS has structured tax return data into a series of schemas. A schema is an XML document that specifies the data elements, structure, and rules for each form, schedule, document, and/or attachment.

SoftwareId – This number, which exists in the return header or as a top level element within each schema, identifies the software used to build the return, form, or schedule XML instance. It's an 8-digit ASCII character field assigned by the IRS. The first two positions identify the tax year. The software ID in the *ReturnHeader* is a required field. If the return was created using just one software package, the *SoftwareId* in the *ReturnHeader* should be the only *SoftwareId* transmitted. If the return is created using more than one software package, the *SoftwareId* in the other return documents must indicate which software package was used for each form.

Transmission ID/Submission ID – This number, which exists in the transmission header, uniquely identifies a transmission for the tax year. It is created by the transmitter. The IRS will return this number in the transmission acknowledgement to uniquely identify the transmission that is being acknowledged. It can be up to 30 digits in length, is alphanumeric, and can contain characters “:”, “.”, and “-”. A timestamp may be used as

an ID as long as it is unique within the filing season. Up to 4-decimal fractional digits may be used for the second in a timestamp to ensure its uniqueness.

Transmitter – Once the return is prepared, the return data is sent to the IRS by a Transmitter. Transmitters must have software and modems that allow them to connect with IRS computers. EROs may apply to be transmitters and transmit return data themselves or they may contract with accepted third-party transmitters who will transmit the data for them. Transmitters who transmit returns filed from home by taxpayers using tax preparation software are called *Online Providers*.

XML (Extensible Markup Language) - The language that specifies the structure and content of an XML document, to implement all forms and schedules in electronic format for MeF. It allows designers to create their own customized tags, enabling the definition, transmission, validation, and interpretation of data between applications and between organizations.

Appendix

Foreign country codes as defined by the IRS

See the federal [Foreign country code listing](#)

(NYS DTF will use the Foreign Country Codes as defined by IRS)

NAICS business codes

A principal business activity and the associated code are designed to classify an enterprise by the type of activity in which it is engaged to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System.

Links to publications

[Pub 910; NAICS Codes for Principal Business Activity for New York State Tax Purposes](#)

(NAICS Codes for Principal Business Activity for New York State Tax Purposes)

[General Publications](#)

(NYS DTF Publications and Technical Bulletins)

[Summary of Budget Bill Personal Income Tax Changes](#)

(Summary of Budget Bill Personal Income Tax Changes Enacted in 2012)

Revisions

Date	Description	Page Number
11/26/2012	Initial Publication	
1/10/2013	Fax number changed	8
1/16/2013	Added information regarding Single Member LLCs (SMLLCs)	5
1/16/2013	Updated reject code 05961 and 05962 verbiage	4